

EXHIBIT “B”

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11 **JEFFREY QIUHONG YANG**

FILED
Superior Court of California
County of Los Angeles

05/22/2025

David W. Stanley, Executive Officer / Clerk of Court
By: G. Morales Deputy

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8 **SUPERIOR COURT FOR THE STATE OF CALIFORNIA**
9 **COUNTY OF LOS ANGELES – STANLEY MOSK COURTHOUSE**

10

11 **JEFFREY QIUHONG YANG,**

12 Plaintiff,

13 vs.

14 **GLOBAL WIN CAPITAL CORPORATION,**

15 Defendant.

16

17 **GLOBAL WIN CAPITAL CORPORATION, a**
18 Delaware corporation,

19 Cross-Complainant,

20 vs.

21 **JEFFREY QIUHONG YANG, an individual,**
22 **XIAOBEL ELLIS LIU, an individual, and**
23 **ROES 1-50**

24 Cross-Defendants.

25 CASE NO.: 20STCV45192

26 *Assigned for all purposes to the*
27 *Hon. Joseph Lipner*

28 Dept: 72

**[PROPOSED] ORDER GRANTING
PLAINTIFF JEFFREY QIUHONG
YANG'S MOTION FOR ATTORNEYS'
FEES**

Hearing Date: May 8, 2025

Time: 8:30 a.m.

Dept: 72

Complaint Filed: November 24, 2020

Trial Date: October 23, 2024

CRS #: 869277319574

EXH B/1

[PROPOSED] ORDER GRANTING PLAINTIFF'S MOTION FOR ATTORNEYS' FEES

[PROPOSED] ORDER

On May 8, 2025, Plaintiff Jeffrey Yang’s Motion for Attorneys’ Fees came regularly on for hearing, the Hon. Joseph Lipner presiding. Tamara Freeze and Jordanna Thigpen appeared for Plaintiff Jeffrey Yang (“Plaintiff”), and Felix Woo appeared for Defendant Global Win Capital Corporation (“Defendant”). The Court posted its tentative ruling online in advance of the hearing. The Court and counsel conferred in open court and the cause was argued. The matter was taken under submission, and later in the day on May 8, 2025, the Court issued a Minute Order, which is restated below with the Court’s final ruling:

Plaintiff and Cross-Defendant Jeffrey QiuHong Yang (“Plaintiff”) moves for an award of attorney’s fees against Defendant and Cross-Complainant Global Win Capital Corporation (“Defendant”) pursuant to Labor Code, section 1102.5, subd. (j). The Court has identified a number of reductions to be made in Plaintiff’s claimed rates and hours. Attached hereto as **Exhibit A** is a spreadsheet reflecting the total lodestar and multiplier to be awarded. **Exhibit A** was prepared by Plaintiff’s counsel pursuant to the Court’s Order to recalculate the requested fees after the Court-ordered reductions, and on May 19, 2025, Defendants confirmed through their counsel that they concur with the calculations.

Background

Plaintiff is Defendant's former Chief Financial Officer. Plaintiff alleges that he was terminated in retaliation for his whistleblower complaints. Defendant alleges that it terminated Plaintiff for incurring unapproved unreasonable business expenses.

On November 24, 2020, Plaintiff filed this lawsuit against Defendant, stating claims for whistleblower retaliation and wrongful termination and seeking, among other remedies, back and front pay damages. The operative complaint is now the Second Amended Complaint (“SAC”). On January 15, 2021, Defendant filed a Cross-Complaint against Plaintiff. The operative cross complaint at trial was the First Amended Cross-Complaint (“FACC”), which alleges that Plaintiff committed fraud and incurred unreasonable business expenses.

On November 15, 2024, after a jury trial, Plaintiff obtained a verdict in his favor on his claims for breach of contract, wrongful discharge, and whistleblower retaliation under Labor Code,

1 section 1102.5. The jury found that punitive damages were appropriate. Global Win obtained a
2 verdict in its favor on its cross-claim for breach of fiduciary duty

3 On November 19, 2024, after a second phase of trial for punitive damages, Plaintiff obtained
4 a jury award of punitive damages in his favor. Judgment was entered on December 26, 2024.
5 Plaintiff obtained a total net judgment of \$2,207,290.07, Plaintiff's total gross Judgment of
6 \$2,248,290.07 offset by Defendant's total gross Judgment of \$41,000.

7 On March 18, 2025, Plaintiff filed this motion for attorney's fees. Defendant filed an
8 opposition and Plaintiff filed a reply.

9 **Legal Standard**

10 “The court is authorized to award reasonable attorney's fees to a plaintiff who brings a
11 successful action for a violation of [Labor Code, section 1102.5].” (Lab. Code, § 1102.5, subd.
12 (j).)

13 “[A] court assessing attorney fees begins with a touchstone or lodestar figure, based on the
14 ‘careful compilation of the time spent and reasonable hourly compensation of each attorney ...
15 involved in the presentation of the case.’ [Citation.]” (*Ketchum, supra*, 24 Cal.4th at pp. 1131-
16 1132.) “[T]he lodestar is the basic fee for comparable legal services in the community; it may be
17 adjusted by the court based on factors including, as relevant herein, (1) the novelty and difficulty
18 of the questions involved, (2) the skill displayed in presenting them, (3) the extent to which the
19 nature of the litigation precluded other employment by the attorneys, (4) the contingent nature of
20 the fee award.” (*Id.* at p. 1132.) “The purpose of such adjustment is to fix a fee at the fair market
21 value for the particular action. In effect, the court determines, retrospectively, whether the
22 litigation involved a contingent risk or required extraordinary legal skill justifying augmentation
23 of the unadorned lodestar in order to approximate the fair market rate for such services.” (*Ibid.*)”

24 **Discussion**

25 The parties do not dispute that Plaintiff, having the net monetary recovery, is the prevailing
26 party.

27 In his moving papers, Plaintiff initially sought a lodestar of \$2,669,504.00 with a multiplier
28 of 2.0 on the hours not spent preparing this fee motion, for a total of \$5,296,764. In his reply

1 papers, Plaintiff reduces his lodestar request to \$2,443,497.50, with a total request of
2 \$4,838,042.50 after the 2.0 multiplier for non-fee-motion hours.

3 ***Hourly Rates***

4 Defendant objects that the requested hourly rates are too high. The Court has reviewed the
5 qualifications and the other evidence and information provided by Defendant.

6 The Court agrees with Defendant that, in the circumstances of this case, it is not appropriate
7 to charge current rates for Plaintiff's counsel when their actual historical rates were lower. The
8 Court notes that in past cases Plaintiff's counsel requested their historical rates, not their current
9 rates. An award of historical rates is particularly appropriate in this case as the Court awards a
10 multiplier: in the context of this matter, seeking both a multiplier and historical hours at current rates
11 is a form of double-dipping. The multiplier is designed in part to compensate Plaintiff for
12 the contingent nature of the work and the time it has taken for Plaintiff's counsel to be paid.
13 Accordingly, based on its review of the evidence, the Court awards the following rates:

Attorney/Paralegal	Year of Work	Rate
Tamara Freeze	2020	\$750
	2021	\$800
	2022	\$850
	2023-2024	\$900
	2025	\$950
	2024	\$950
Brian Hannemann	2025	\$1,000
Sharon Perez	2024-2024	\$450
Jordanna Thigpen	2025	\$915
Xinyue Liu	2021-2023	\$350
	2025	\$400
Zilu Liang	2021-2023	\$250 (1/21-2/15/21); \$350
	2024-2025	\$350
Angela Markwith (PL)	2021	\$300
Zuleima Porron (PL)	2022-2023	\$250
Citlali Pichardo (PL)	2024	\$300
Ariel Rey (PL)	2024	\$300

1
2 Defendant objects to the more recent hourly rates for Plaintiff's paralegals - \$300.00 for Ariel
3 Rey and Citlali Pichardo. Plaintiff has provided evidence that these rates fall within the range
4 billed by paralegals in the Los Angeles area and approved by courts. (See generally Pearl Decl.)
5 The Court approves these rates.

6 Defendant does not object to the hourly rates of attorney Jordanna Thigpen (\$915) and the
7 Court approves this rate. Moreover, the parties agreed at the hearing that Plaintiff may recover an
8 additional five hours of time for Ms. Thigpen's work on the preparation of calculations under
9 this order after reviewing the tentative and before the hearing.

10 **Hours**

11 **Shanying and Jiang Claims**

12 Defendant objects to Plaintiff's request for hours spent litigating his claims against Defendants
13 Shanying International Holdings Corporation Limited ("Shanying") and Kevin Yulin Jiang
14 ("Jiang"), both of whom were dismissed from this case. The Court agrees. Defendant provides a
15 spreadsheet of each of the billing entries it includes in this amount and explains its rationale for each
16 entry. For entries where some of the work was relevant to the case in general, and not just Shanying
17 and Jiang, Defendant requests fractional reductions and explains its rationale. Plaintiff performed the
18 reduction of these hours at the historical rates established by the Court, and it is reflected in the
19 attached Exhibit A as to each of the affected timekeepers.

20 **Apportionment by Claims**

21 "When a cause of action for which attorney fees are provided by statute is joined with other
22 causes of action for which attorney fees are not permitted, the prevailing party may recover only
23 on the statutory cause of action. However, the joinder of causes of action should not dilute the
24 right to attorney fees. Such fees need not be apportioned when incurred for representation of an
25 issue common to both a cause of action for which fees are permitted and one for which they are
26 not. All expenses incurred on the common issues qualify for an award." (*Akins v. Enterprise*
27 *Rent-A-Car Co. of San Francisco* (2000) 79 Cal.App.4th 1127, 1133; *Reynolds Metals Co. v.*
28 *Alperson* (1979) 25 Cal.3d 124, 129.) "When the liability issues are so interrelated that it would

1 have been impossible to separate them into claims for which attorney fees are properly awarded
2 and claims for which they are not, then allocation is not required.” (*Ibid.*) “ ‘Attorneys fees need
3 not be apportioned between distinct causes of action where plaintiff’s various claims involve a
4 common core of facts or are based on related legal theories.’ [Citation.]” (*Graciano v. Robinson
5 Ford Sales, Inc.* (2006) 144 Cal.App.4th 140, 158–159.)

6 Here, Plaintiff’s section 1102.5 claim provides for attorney’s fees, but his contract and
7 wrongful termination claims do not. There is a common core of facts between Plaintiff’s claims.
8 Plaintiff’s wrongful termination and retaliation claims both related to Defendant’s basis for
9 terminating Plaintiff. Because Plaintiff quit his job and alleged wrongful constructive termination, the
10 issue of whether Plaintiff was constructively terminated was also relevant to the issue of whether
11 Plaintiff was owed severance pay – the basis for Plaintiff’s breach of contract claim.

12 The Court sustained demurrers to four of Plaintiff’s other claims in the SAC – breach of the
13 covenant of good faith and fair dealing, unfair competition, defamation by libel, and defamation
14 by slander.

15 “ ‘ “... [A]n unsuccessful claim will be *unrelated* to a successful claim when the relief sought
16 on the unsuccessful claim is intended to remedy a course of conduct entirely distinct and separate
17 from the course of conduct that gave rise to the injury on which the relief granted is premised.”
18 [Citations.]” (*Harman v. City and County of San Francisco* (2007) 158 Cal.App.4th 407, 423
19 [emphasis in original].)

20 Here, the unfair competition claim and covenant of good faith and fair dealing claim related
21 to the alleged breach of contract, and are therefore related. The defamation claims related to alleged
22 statements by Defendant that Plaintiff had committed theft, fraud, embezzlement, negligence,
23 breach of fiduciary duties, and breach of contract. (See SAC ¶¶ 95, 110.) This is not the same
24 alleged wrongdoing as Plaintiff’s other claims – and furthermore, Defendant prevailed on its
25 cross-claim against Plaintiff for breach of fiduciary duty.

26 Neither Plaintiff nor Defendant provided a clear method of separating out Plaintiff’s
27 unsuccessful claims. Plaintiff’s defamation claims were eliminated in mid-2022, roughly a year and
28 a half after this case was filed in November 2020, and roughly a year and a half before this case was

1 tried at the end of 2024. These claims were eliminated by demurrer to the SAC roughly halfway
2 through the case and did not go to trial. They thus represented a comparatively small portion of
3 the hours expended. The Court estimates that the removal of these claims represents a 4 percent
4 reduction in Plaintiff's lodestar amount for the time period through the end of 2022, after the
5 other adjustments to the lodestar. Plaintiff performed the reduction of these hours at the historical
6 rates established by the Court and it is reflected in the attached **Exhibit A** as to each of the affected
7 timekeepers.

8 **Block Billing**

9 Defendant objects to over 1,087 hours on the basis that they are block-billed. Here, the entries
10 that Defendant points to do combine tasks, but they do not appear to do so in a way that is
11 problematic. The tasks included are tasks for this case and are fundamentally compensable legal
12 work. It does not appear that the billing practices are being used to hide inappropriate time
13 expenditures.

14 **Specific Time Entries**

15 The Court does agree with certain of Defendant's arguments about the reasonableness of the
16 time spent. Defendant objects to the use of 32 hours to draft the First Amended Complaint and related
17 motion for leave to amend that was based on the parties' stipulation. According to the motion,
18 the purpose of the FAC was to address typographical errors and clarify Defendant Shanying with
19 more particularity. These changes to the complaint do not merit 32 hours of work. The Court
20 reduces this time to 3 hours.

21 Defendant objects to 250 hours spent on Plaintiff's motion for summary judgment, which was
22 denied based on Plaintiff's defective separate statement. (Plaintiff subsequently moved for
23 summary adjudication, which motion was denied on the merits.) The Court strikes the time spent
24 on the summary judgment motion.

25 Defendant objects to 340 hours spent opposing Defendant's motion for summary judgment,
26 which opposition was successful. The Court reduces this time to 60 hours.

27 Defendant objects to 94 hours spent on Plaintiff's motion for summary adjudication, which
28 was denied on the merits. The Court reduces this time to 30 hours.

1 Defendant objects to 235 hours spent drafting Plaintiff's five motions in limine and opposing
2 Defendant's six motions in limine. The Court reduces this time to 50 hours.

3 Defendant objects to 52 spent for Xinyue Liu to attend trial as a third-chair attorney. Liu did
4 not question any witnesses or make argument. (Woo Decl. ¶ 14(d).) Plaintiff argues that Liu was
5 deeply familiar with the facts and evidence, with important language skills. The Court
6 acknowledges the benefit of having Liu present at trial for her language and attorney skills.
7 However, given first and second chair attorneys Freeze and Hannemann's deep experience (as
8 reflected in their billing rates), factual and evidentiary knowledge is not something that should
9 typically require a third chair on its own without further explanation. The Court reduces Liu's
10 trial time to 10 hours.

11 Plaintiff performed the reductions of these hours at the historical rates established by the
12 Court, and assessed the reductions of the hours on a pro rata basis as envisioned by the Court, and the
13 reductions are reflected in the attached **Exhibit A** as to each of the affected timekeepers.

14 ***Lodestar Multiplier***

15 The lodestar amount of attorney fees "may be adjusted by the court based on factors including,
16 as relevant herein, (1) the novelty and difficulty of the questions involved, (2) the skill displayed
17 in presenting them, (3) the extent to which the nature of the litigation precluded other
18 employment by the attorneys, (4) the contingent nature of the fee award. [Citation.] The purpose
19 of such adjustment is to fix a fee at the fair market value for the particular action." (*Ketchum v.*
20 *Moses* (2001) 24 Cal.4th 1122, 1132.) "[A]pplication of a lodestar multiplier is *discretionary*;
21 that is, it is based on the exercise of the court's discretion after consideration of the relevant
22 factors in a particular case." (*Nichols v. City of Taft* (2007) 155 Cal.App.4th 1233, 1240.)

23 The Court has considered all relevant factors in determining whether to grant a multiplier. The
24 Court explains some of its reasoning below.

25 Plaintiff requests a lodestar multiplier of 2.0. Plaintiff argues that a multiplier is warranted
26 due to the contingent risk involved, the extent to which the litigation precluded other employment,
27 and the results achieved.

28 Plaintiff's counsel accepted this case on a contingency basis and incurred significant risk in

1 doing so. Plaintiff's success at trial was by no means certain. While Plaintiff did ultimately
2 obtain a substantial net recovery, Defendant's own success on its breach of fiduciary duty claim
3 is some indication of the precariousness that Plaintiff's own claims faced. Further, this case has
4 proceeded for over three years and was intensely litigated, creating both a substantial delay in
5 payment and a risk that Plaintiff's attorneys would never be paid at all. This risk was exacerbated
6 by the high costs that Plaintiff's firm incurred in this litigation – nearly \$245,000.00. (Freeze
7 Decl. ¶ 44.)

8 Plaintiff's attorneys were also precluded from accepting a number of other opportunities as a
9 result of taking on Plaintiff's case. (Freeze Decl. ¶ 45.) Tamara Freeze, the lead counsel, declined
10 a substantial number of other cases and co-counseling opportunities. (Freeze Decl. ¶ 45.) Freeze
11 and Liu, Plaintiff's attorneys who worked the majority of the hours, billed roughly 1,500 over 5
12 years and 1,200 hours over 2 years respectively. While this case by no means consumed the
13 majority of the attorneys' time, the time consumed is above average (even accounting for the
14 hourly reductions that the Court makes). Plaintiff's attorneys also voluntarily chose not to bill for
15 some time expenditures, including for interlocutory appeals and for time associated with the
16 motion for judgment notwithstanding the verdict. (Freeze Decl. ¶¶ 34-35.)

17 The results in this case do not appear especially supportive of a multiplier. Plaintiff requested
18 that the jury award over \$18 million in damages, but only obtained roughly \$2.2 million.

19 In this case, the contingent risk factor weighs the most heavily. As discussed above, this case
20 involved great risk to Plaintiff's attorneys that they would not only go unpaid, but sink
21 substantial litigation costs into this case. It has taken Plaintiff's counsel significant time to
22 recover any fees at all. While the result obtained is significantly worse than what Plaintiff
23 sought, it is still a good outcome in light of how hard-fought this case was.

24 Based on its consideration of the relevant factors, the Court grants a lodestar multiplier of 1.3.
25 This multiplier was applied to the lodestar for non-fee motion hours as corrected under the
26 Court's order, and at the historical rates established by the Court. The multiplier is reflected in the
27 attached Exhibit A as to each of the affected timekeepers.

28

1 ***Conclusion***

2 The Court identified a number of reductions to be made in Plaintiff's claimed hours. The
3 Court requested that Plaintiff recalculate the requested fee award based on this order, and Plaintiff
4 did so. Plaintiff also applied the multiplier based on the recalculated hours and the historical rates
5 ordered by the Court. The total award is as set forth in the attached **Exhibit A**, and reflects a lodestar
6 of \$1,810,561.20, and a multiplier of \$766,333.22, for a total award of **\$2,576,894.42**.

7
8 IT IS SO ORDERED.

9 05/22/2025
10 Dated: May 19, 2025



A handwritten signature in black ink that appears to read "J. LIPNER".

Joseph Lipner / Judge

HON. JOSEPH LIPNER
JUDGE OF THE SUPERIOR COURT

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*Jeffrey OiuHong Yang v. Global Win Capital Corporation, et al.*TIME REPORT

REPORTING PERIOD: Case Inception through May 12, 2025

Categories:

- | | |
|-----------------------------|-----------------------------------|
| (1) Prefiling Investigation | (8) Legal Research |
| (2) Fact Investigation | (9) Settlement |
| (3) Case Management | (10) Trial Preparation |
| (4) Pleadings | (11) Trial Attendance |
| (5) Discovery | (12) Post-Trial Motions/Pleadings |
| (6) Client Meeting | (13) Appeal |
| (7) Experts | |

- | |
|-----------------------|
| Status: |
| (P) Partner/Principal |
| (OC) Of Counsel |
| (SC) Senior Counsel |
| (A) Associate |
| (PL) Paralegal |

NAME	Year	STATUS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	Total Hours	Self-Imposed Reductions	Court Reductions	Hourly Rate	Lodestar	Lodestar Hours Subject to Requested 1.3 Multiplier	Total Requested (Lodestar with 1.3 Multiplier, Where Allowed)
Tamara Freeze (Overall)	2005	P	4.8	0.9		353.8	315.1	2.9	40.2	191.2	6.3	557.2	69.1	18.7	1,560.2						
Tamara Freeze (2020)	2005	P													5.7		(1.5)	\$750	\$3,024.00	4.2	\$3,931.20
Tamara Freeze (2021)	2005	P													349.1		(149.9)	\$800	\$152,985.60	199.2	\$198,881.28
Tamara Freeze (2022)	2005	P													87.7		(10.4)	\$850	\$63,076.80	77.3	\$81,999.84
Tamara Freeze (2023-2024)	2005	P													1,094.9		(175.2)	\$900	\$827,730.00	919.7	\$1,076,049.00
Tamara Freeze (2025)	2005	P													22.8			\$950	\$21,660.00	22.8	\$28,158.00
Brian Hannemann (2024)	1993	P										169.5	142.3		311.8			\$950	\$296,210.00	311.8	\$385,073.00
Brian Hannemann (2025)	1993	P													50.6	50.6		\$1,000	\$50,600.00	50.6	\$65,780.00
Sharon Perez	2022	A				28.8	6.2		1.5			19.6			56.1	(2.1)	(23.8)	\$450	\$12,638.70	30.2	\$25,277.40
Zilu "Alena" Liang	n/a	PL	1.2	9.2		5.4	81.4	8.7							105.9	(11.0)		\$250	\$22,776.00	94.9	\$45,552.00
Zilu "Alena" Liang	2021	A				34.6	79.6	0.1							114.3	(36.1)	(26.1)	\$350	\$17,505.60	52.1	\$35,011.20
Xinyue Liu	n/a	PL				148.3	153.2	1.7	1.0	47.3					351.5			\$350	\$122,017.00	351.5	\$244,034.00
Xinyue Liu	2023	A		2.0		336.1	65.3	10.1	7.0	24.6	1.2	349.6	10.0		805.9	(2.7)	(434.9)	\$400	\$147,320.00	368.3	\$294,640.00
Angela Markwith	n/a	PL	16.0												16.0			\$300	\$4,608.00	16.0	\$9,216.00
Ariel Rey	n/a	PL				9.9						0.2			10.1	(0.9)	(5.2)	\$300	\$1,200.00	4.0	\$2,400.00
Citlali Pichardo	n/a	PL										11.9			11.9		(2.7)	\$300	\$2,760.00	9.2	\$5,520.00
Zuleima Porron	n/a	PL		4.4		145.9	21.3			9.3					180.9	(7.6)	(126.4)	\$250	\$10,922.00	46.9	\$21,844.00
																		\$1,757,033.70			
TOTAL MERITS HOURS			22.0	16.5	0.0	1,062.8	722.1	23.5	49.7	272.4	7.5	1,108.0	259.4	105.9	3,575.2						
Fee Motion Hours:																					
Jordanna Thigpen	2004	P (OC)													36.6	36.6		\$915	\$33,489.00	n/a	\$33,489.00
Jordanna Thigpen (Reply - Fee Motion)															21.9	21.9		\$915	\$20,038.50	n/a	\$20,038.50
TOTAL HOURS			22.0	16.5	0.0	1,062.8	722.1	23.5	49.7	272.4	7.5	1,108.0	259.4	151.5	3,633.7						EXH B/11
TOTAL LODESTAR																		\$1,810,561.20			\$2,576,894.42

PROOF OF SERVICE

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of Los Angeles, State of California. My business address is 9465 Wilshire Blvd., Suite 300, Beverly Hills, CA 90212. On May 19, 2025, I served true copies of the following document(s) described as:

[PROPOSED] ORDER GRANTING PLAINTIFF JEFFREY QIUHONG YANG'S MOTION FOR ATTORNEYS' FEES

on the interested parties as follows:

FELIX T. WOO (SBN 208107)
fwoo@ftwlawgroup.com
FTW LAW GROUP
601 South Figueroa Street, Suite 1950
Los Angeles, California 90017
Telephone: (213) 335-3960
Facsimile: (213) 344-4498

[X] BY E-MAIL OR ELECTRONIC TRANSMISSION: I caused a copy of the document(s) to be sent from e-mail address jt@thigpenlegal.com to the persons at the e-mail addresses listed in the Service List. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed on May 19, 2025, at Beverly Hills, California.

/s/ Jordanna G. Thigpen

Jordanna G. Thigpen